



**FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Paul Armstrong
DOCKET NO.: 08-22893.001-R-1
PARCEL NO.: 05-29-420-012-0000

The parties of record before the Property Tax Appeal Board are Paul Armstrong, the appellant, by attorney Mitchell L. Klein of Schiller Klein, PC, in Chicago; and the Cook County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction in the assessment of the property as established by the Cook County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND: \$38,515
IMPR: \$89,507
TOTAL: \$128,022**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story dwelling of frame and masonry construction containing 3,384 square feet of living area. The dwelling is 67 years old. Features of the home include a full finished basement, central air conditioning, a fireplace and a two-car attached garage. The property has a 16,320 square foot site and is located in Wilmette, New Trier Township, Cook County.

The appellant's appeal is based on assessment equity. The appellant submitted information on three comparable properties described as two-story dwellings of frame and masonry construction that ranged in size from 3,254 to 3,412 square feet of living area. The dwellings ranged in age from 70 to 81 years old. Each comparable has the same neighborhood code as the subject property. Two of the comparables have full unfinished basements and the third comparable has a partial basement with recreation room finish. Two comparables have central air conditioning. Two comparables have two fireplaces and the third comparable has one fireplace. All three comparables have a two-car garage. The comparables have improvement assessments ranging from \$81,772 to \$91,100 or from \$25.02 to \$27.65 per square foot of living area. The subject's improvement assessment is \$92,422 or \$29.08 per square foot of living area. Based on this

evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment was disclosed. The board of review presented descriptions and assessment information on four comparable properties improved with two-story dwellings of frame and masonry construction that range in size from 3,682 to 4,264 square feet of living area. The dwellings range in age from 66 to 81 years old. Each has the same neighborhood code as the subject property. Two of the comparables have full basements and two comparables have partial basements. Two comparables have central air conditioning. Three comparables have 2-car garages and the fourth comparable has a 1.5-car garage. Fireplaces range from 1 to 3. These properties have improvement assessments ranging from \$48,363 to \$121,695 or from \$11.53 to \$28.54 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Board further finds a reduction in the subject's assessment is warranted.

The appellant contends unequal treatment in the subject's improvement assessment as the basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessments by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989); 86 Ill.Admin.Code 1910.63(e). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has met this burden.

The Board finds the appellant's comparables are the most similar to the subject in location, size and features. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$25.02 to \$27.65 per square foot of living area. The subject's improvement assessment of \$29.08 per square foot of living area is above the range established by the best comparables in this record. The Board gave diminished weight to the comparables submitted by the board of review. Comparables numbers 2 and 3 are significantly larger than the subject property. The improvement assessments provided by the board of review for comparables 3 and 4 are prorated assessments between at least two parcels. Board of review comparable number 1 is given diminished weight due to age; having only a 1.5-car garage and lack of features such as finished recreation room and central air conditioning when compared to the subject. Based on this record the Board finds the appellant demonstrated with clear and convincing evidence that the

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subject's improvement assessment was inequitable and a reduction in the subject's assessment is justified.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.

Ronald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

Member

J. R.

Member

DISSENTING: _____

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: July 19, 2013

Allen Castrovillari

Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing

complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.